

Bienville Parish Communications District
Annual Financial Statements
For the Year Ended December 31, 2019

WADE & PERRY
Certified Public Accountants
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Accountant's Compilation Report

Bienville Parish Communications District
Arcadia, LA

Management is responsible for the accompanying financial statements of the governmental activities of the Bienville Parish Communications District, as of and for the year ended December 31, 2019 which collectively comprise Bienville Parish Communications District's basic financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has omitted substantially all of the disclosures and the statement of cash flows that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana state law which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.

Wade & Perry

Ruston, LA
March 3, 2020

Bienville Parish Communications District
Balance Sheet
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
FNB - 6 Month CD	168,022.27
FNB - 6 Month CD #2	56,809.88
Gibsland Bank & Trust	241,493.37
Total Checking/Savings	466,325.52
Accounts Receivable	
Accounts receivable	12,915.31
Total Accounts Receivable	12,915.31
Total Current Assets	479,240.83
TOTAL ASSETS	479,240.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Other Current Liabilities	
Accounts payable	3,189.05
Total Other Current Liabilities	3,189.05
Total Accounts Payable	3,189.05
Other Current Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	646.21
Total Other Current Liabilities	646.21
Total Current Liabilities	646.21
Total Other Current Liabilities	646.21
Total Current Liabilities	3,835.26
Total Liabilities	3,835.26
Equity	
Fund Balance	462,528.85
Net Income	12,876.72
Total Equity	475,405.57
TOTAL LIABILITIES & EQUITY	479,240.83

Bienville Parish Communications District

Profit & Loss

January through December 2019

	<u>Jan - Dec 19</u>
Income	
911 Wireless Fees	113,778.96
911 Wireline Fees	38,436.32
Interest	1,387.12
Phone Card Tax Refund	33,882.49
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Total Income	187,484.89
Expense	
Audit Expense	2,800.00
Bienville Parish Sheriff Dept.	44,000.00
Board members mileage expense	479.40
Capital Outlay	5,295.00
Computer Software & Expense	40,369.00
Equipment maintenance	400.00
Equipment Maintenance Contract	12,330.00
Internet	1,045.33
Office Equipment	27.53
Office Supplies	1,439.50
Payroll Expenses	31,283.45
Postage	312.00
Publishing minutes	128.00
Signs	3,757.00
Telephone Expense	25,484.72
Travel Expense	5,457.24
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Total Expense	174,608.17
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Net Income	12,876.72

Bienville Parish Communications District
Schedule of Compensation, Benefits and Other Payments
to Agency Head of Chief Executive Officer
For the Year Ended December 31, 2019

Agency Head Name: Tammy Singleton

The Agency Head does not receive any compensation.